

Registered with the Registrar  
of Newspapers for India under  
No. M. 8270



Registered No.  
TN/PMG(CCR)/42/09-11  
WPP No. 88(556)  
Dated : 25-8-2009  
Price : Rs. 2-00

# புதுச்சேரி மாநில அரசிதழ்

## La Gazette de L' État de Poudouchéry

## The Gazette of Puducherry

### PART - II

#### சிறப்பு வெளியீடு

#### EXTRAORDINAIRE

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அதிகாரம் பெற்ற  
வெளியீடு

Publiée par  
Autorité

Published by  
Authority

விலை : ரூ. 2-00

Prix : Rs. 2-00

Price : Rs. 2-00

எண்	புதுச்சேரி	செவ்வாய்க்கழை	2009 முத்தி	ஆகஸ்ட் முத்தி	2009
No.	22 Poudouchéry	Mardi	25	Août	2009
No.	Puducherry	Tuesday	25th	August	2009

(2 Bhadra 1931)

GOVERNMENT OF PUDUCHERRY

FINANCE DEPARTMENT

(G.O. Ms. No. 114/F2/2009, dated 25th August 2009)

#### NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 75 of the Puducherry Value Added Tax Act, 2007 (Act No. 9 of 2007) and all other powers enabling him in this behalf, the Lieutenant-Governor, Puducherry being satisfied that it is necessary so to do in the public interest, is pleased to amend the Schedules to the said Act, namely :—

## AMENDMENT

1. In the First Schedule pertaining to the list of exempted goods,—

(i) after the serial number 10 and the entries relating thereto, the following shall be inserted, namely:—

- “10A. Building materials, namely: —
- (a) Asbestos cement sheets,
  - (b) Bricks,
  - (c) Cement,
  - (d) Electrical goods,
  - (e) Hardware items,
  - (f) Paints,
  - (g) Pipes and fittings,
  - (h) River sand,
  - (i) Sanitary wares and fittings,
  - (j) Steel, and
  - (k) Water tanks,

sold by the Pondicherry Co-operative Building Centre Limited, No. 554, Puducherry and Karaikal Central Co-operative Processing Supply and Marketing Society Limited, No. P.15, Karaikal for the construction of dwelling houses, to any person other than the dealers executing works contract.”;

(ii) after the serial number 18 and the entries relating thereto, the following shall be inserted, namely:—

- “18A. Diesel sold to fishermen for fishing activities through the designated petrol bunks, subject to such conditions and restrictions as notified by the Director of Fisheries and Fishermen Welfare, Puducherry”; and

(iii) after the serial number 45 and the entries relating thereto, the following shall be inserted, namely:—

“45A. Ready to eat unbranded foods including sweets, savouries, unbranded non-alcoholic drinks, beverages and mineral water served in or catered indoors or outdoors by M/s. Indian Coffee Workers’ Co-operative Society Limited, Puducherry.”.

2. In the Schedules appended to the said Act, under the heading “THE FIFTH SCHEDULE”, —

(a) above the caption “LIST OF GOODS TAXABLE AT THE RATE OF TWENTY PER CENT AT THE POINT OF FIRST SALE”, the following shall be inserted, namely:-

“PART – A”; and

(b) after the ‘PART-A’, as so sub-divided above and the entries specified thereunder, the following part, caption and entry shall be inserted, namely:-

“PART – B

LIST OF GOODS TAXABLE AT THE RATE OF  
TWENTY PER CENT AT EACH POINT OF SALE

[See section 14(I)]

Sl. No.	Description of goods
1.	Cigarettes .”.

3. This notification shall come into force with immediate effect.

(By order of the Lieutenant-Governor)

DEVELOPMENT COMMISSIONER—CUM—  
SECRETARY TO GOVERNMENT (FINANCE).

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online publication at “<http://styandptg.puducherry.gov.in>”

Government Central Press  
Directorate of Stationery and Printing  
Puducherry-9.